

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HJR 19

March 31, 2011

SUMMARY OF BILL: Requests the Commissioners of the Department of Revenue and the Department of Finance and Administration to report to the Commerce, Labor and Agriculture Committee of the Senate, the Commerce Committee of the House of Representatives, and the Finance, Ways, and Means Committees of the House and Senate, no later than February 1, 2012, recommendations for legislation to secure just and equitable taxation and for improving the system of taxation in Tennessee.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- The report required by this bill can be prepared within existing resources without an increased appropriation or a reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc